



April 2016

ARMY PLANNING

Comprehensive Risk Assessment Needed for Planned Changes to the Army's Force Structure

GAO Highlights

Highlights of [GAO-16-327](#), a report to congressional committees

Why GAO Did This Study

The Army plans to reduce its end strength to 980,000 active and reserve soldiers by fiscal year 2018, a reduction of nearly 12 percent since fiscal year 2011. According to the Army, this reduction will require reductions of both combat and supporting units. Army leaders reported that reducing the Army to such levels creates significant but manageable risk to executing the U.S. military strategy and that further reductions would result in unacceptable risk.

The Senate report accompanying a bill for the National Defense Authorization Act for Fiscal Year 2015 included a provision that GAO examine the factors that the Army considers and uses when it determines the size and structure of its forces. This report (1) describes the Army's priorities and planned force structure reductions and (2) evaluates the extent to which the Army comprehensively assessed mission risk associated with its planned combat and enabler force structure. GAO examined the Army's force development regulations and process, DOD and Army guidance, and Army analysis and conclusions; and interviewed DOD and Army officials.

What GAO Recommends

GAO recommends that the Army complete a mission risk assessment of its planned enabler force structure, and revise its process to routinely require a mission risk assessment for its combat and enabler force structure. The Army agreed with GAO's recommendations.

View [GAO-16-327](#). For more information, contact John H. Pendleton at (202) 512-3489 or pendletonj@gao.gov.

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What GAO Found

The Army prioritized retaining combat units, such as brigade combat teams (BCT) and combat aviation brigades, when planning to reduce its end strength to 980,000 soldiers, and as a result plans to eliminate proportionately more positions from its support (or "enabler") units, such as military police and transportation units. The Army's force planning process seeks to link strategy to force structure given available resources through quantitative and qualitative analyses. The Army completed analyses showing that it could reduce its BCTs from 73 in fiscal year 2011 to a minimum of 52 in fiscal year 2017; however, the Army plans to retain 56 BCTs. Moreover, by redesigning its combat units, the Army plans to retain 170 combat battalions (units that fight the enemy)—3 fewer battalions than in fiscal year 2011. Given the focus on retaining combat units, and senior Army leaders' assessment that shortfalls in combat units are more challenging to resolve than shortfalls in enabler units, the Army plans to reduce proportionately more positions from its enabler units than from its combat units.

GAO found that the Army performed considerable analysis of its force structure requirements, but did not assess mission risk for its enabler units.

- **Combat Forces:** The Army's analysis of BCT requirements entailed an assessment of mission risk—risk resulting from units being unable to meet the missions specified in Department of Defense (DOD) planning guidance. The mission risk assessment used current Army deployment practices and assumed that sufficient enabler forces would be available to sustain combat units over a multi-year scenario. The result of this analysis, and a similar analysis of the Army's aviation brigades, showed that the Army's proposed combat force structure would be sufficient to meet most mission demands.
- **Enabler Forces:** The Army's analysis of its enabler units entailed an assessment of risk to the force—how frequently and for how long units need to deploy to meet as many demands as possible. Army officials said this analysis is useful because it enables the Army to identify the units it would use the most. However, the analysis overstated the availability of the Army's enabler units because it assumed they could deploy more frequently and for longer duration than DOD's policies allow. The Army did not identify enabler unit shortfalls, or the risk those shortfalls pose to meeting mission requirements.

According to Army guidance, the Army's planning process should assess mission risk for both combat and enabler units. The Army did not complete this type of assessment for its enabler units during its most recent force planning process because the Army assessed the risk operational demands pose to the health of the Army's force, not mission risk. Without a mission risk assessment for both the Army's planned combat and enabler force structure, the Army has an incomplete understanding of mission risk and is not well-positioned to develop mitigation strategies. Furthermore, as currently implemented, its process does not include analyses needed for the Army to routinely prepare a mission risk assessment for both its combat and enabler force structure. Without expanding its force planning process to routinely require a mission risk assessment for the Army's combat and enabler force structure as part of future planning processes, the Army will not be well-positioned to comprehensively assess risk and develop mitigation strategies.

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Abbreviations

BCT	Brigade Combat Team
DOD	Department of Defense
TAA	Total Army Analysis
TRADOC	U.S. Army Training and Doctrine Command

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April 13, 2016

Congressional Committees

In 2011, the Secretary of Defense announced a series of initiatives intended to reduce costs across the Department of Defense (DOD) and the military services, including cuts of \$29.5 billion from planned Army spending from fiscal year 2012 through fiscal year 2016. Additionally, in 2011, Congress passed the Budget Control Act of 2011, which, among other things, sets limits for national defense spending through fiscal year 2021.¹ In response to these spending limits the Army announced it would reduce its planned end strength from a high of about 1.11 million soldiers in fiscal year 2011 to 1.045 million soldiers by fiscal year 2016.² In June 2014, DOD stated that the Army would further reduce its end strength to 980,000 soldiers by fiscal year 2018, a level at which the Army stated that it could execute the National Defense Strategy, but at significant risk.³ The Secretary of the Army and the Army Chief of Staff reiterated this point in March 2015 in congressional testimony, and stated that further reductions would make that strategy unexecutable.

Additionally, in September 2013, the Army announced in its Army Structure Memorandum for fiscal years 2015 through 2019, that it would

¹ Pub. L. No. 112-25 (2011) (as amended).

² End strength numbers are those used by the Army when planning how to allocate positions across its force structure and may not reflect what is ultimately authorized in law. In addition to the approximately 1.11 million end strength planned for fiscal year 2011, the Army temporarily increased its end strength that year by about 22,000 soldiers by using statutory authority provided to the Secretary of Defense by the Congress in the National Defense Authorization Act for Fiscal Year 2010. This increase was authorized for fiscal years 2011 and 2012. See Pub. L. No. 111-84, § 403 (2009).

³ Department of Defense, *Defense Manpower Requirements Report, Fiscal Year 2015* (June 2014). The National Defense Strategy is reflected in DOD's 2012 Defense Strategic Guidance; the 2014 Quadrennial Defense Review (which builds upon the 2012 Defense Strategic Guidance); and, the Chairman of the Joint Chiefs of Staff's 2015 National Military Strategy. See Department of Defense, *Sustaining U.S. Global Leadership: Priorities for 21st Century Defense* (January 2012); Department of Defense, *Quadrennial Defense Review* (Mar. 4, 2014); Department of Defense, *The National Military Strategy of the United States of America 2015* (Washington, D.C.: June 2015).

decrease the number of its brigade combat teams (BCT) from 73 to 60.⁴ The Army also announced it would eliminate 12,000 positions from units that Army officials said provide long-term sustainment for the Army's combat units.⁵ In October 2015, the Army stated that it would further reduce its end strength by reducing the number of its BCTs to 56 and by redesigning other units in its force structure so that they required fewer soldiers. The Army also announced plans to inactivate two BCTs in the Army National Guard and convert two active component BCTs to smaller battalion-sized task forces.

In light of the significant changes to the Army's force structure, Congress established the National Commission on the Future of the Army in the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015.⁶ The commission was directed to evaluate the size and force mix of the Regular Army, Army National Guard, and Army Reserve and make recommendations where appropriate. The Commission was also directed to study the Army's planned transfer of Apache helicopters from the Army National Guard to the Regular Army as part of the Army's aviation restructuring initiative. The Commission's final report, published in January 2016, determined that an Army with 980,000 soldiers (450,000 in the active component, 335,000 in the Army National Guard, and 195,000 in the Army Reserve), is the minimum sufficient force needed to meet the U.S.'s national security objectives and the challenges of the future strategic environment.⁷

⁴ The Army Structure Memorandum documents the force structure approved by the Secretary of the Army and is the output of the Army's Total Army Analysis process. A brigade combat team is a unit consisting of a headquarters, multiple maneuver battalions, and enabler capabilities, and comes in three variants: Armored, Infantry, and Stryker.

⁵ According to Army officials, the Army generally deploys combat units with enablers to meet operational demands. During a contingency, enabler units often provide critical support in early deployment (such as port opening), and for long-term sustainment (such as those that transport supplies or establish bases from which combat units can operate). Positions are requirements for personnel that are documented on the Army's manpower requirements document. These requirements may not be filled by the Army when making resourcing decisions and, as a result, do not represent actual manpower assigned to Army units.

⁶ See Pub. L. No. 113-291, § 1702 (2014).

⁷ National Commission on the Future of the Army, *Report to the President and the Congress of the United States* (Jan. 28, 2016).

Congress has included multiple provisions for GAO to review Army force structure decisions. The Carl Levin and Howard P. “Buck” McKeon National Defense Authorization Act for Fiscal Year 2015 included a provision for us to assess the Army’s Aviation Restructuring Initiative as well as any proposals submitted by the Chief of the National Guard Bureau that could serve as an alternative to the Army’s initiative.⁸ In April 2015 we reviewed the Army’s analysis of its combat aviation force structure proposal and the National Guard Bureau’s alternative proposal. We found that the Army and the National Guard Bureau agreed on some assumptions and not others, that both proposals met most projected mission demands, and that the Army’s cost estimates were reliable for the purposes for which they were used. However, we also found that additional sensitivity analysis could have been useful for decisionmakers and that the Army’s cost estimates were of limited value for projecting the actual implementation or annual costs of the Army’s proposal.⁹ Additionally, Senate Report 113-176, accompanying a bill for the National Defense Authorization Act for Fiscal Year 2015, included a provision for GAO to examine how the Army determines the size and structure for its forces and the factors it considers when doing so.¹⁰ In this report, we (1) describe the Army’s priorities and planned changes to its force structure when making end strength reductions and (2) evaluate the extent to which the Army comprehensively assessed mission risk associated with its planned combat and enabler force structure.

To describe the Army’s priorities and planned changes to its force structure when making end strength reductions, we reviewed the Army Structure Memorandum for fiscal years 2018 through 2022, which documents the service’s most recent force structure decisions. We also analyzed statutes pertaining to the Army’s end strength for fiscal years 2011 through 2015, and documentation associated with the Army’s Total Army Analysis (TAA) process during fiscal year 2013 through fiscal year

⁸ See Pub. L. No. 113-291, § 1057 (2014).

⁹ *Force Structure: Army’s Analyses of Aviation Alternatives*, [GAO-15-430R](#) (Washington, D.C.: Apr. 27, 2015). We did not make any recommendations in this report because the Army’s analyses used a reasonable methodology when evaluating the force structure proposals’ abilities to meet mission demands and its cost estimates were suitable for the Army’s purposes.

¹⁰ S. Rep. No. 113-176, at 83 (2014).

2015 such as briefing slides, guidance, and relevant studies.¹¹ We reviewed regulations and studies completed by Headquarters, Department of the Army, concerning the generating force units and positions allocated to its transients, trainees, holdees, and students accounts.¹² We reviewed relevant documentation about the methodologies used for the studies and interviewed officials responsible for conducting them. We did not seek to independently replicate the results of the Army's study as that was beyond the scope of this engagement. Additionally, we interviewed officials from the Office of Cost Assessment and Program Evaluation within DOD as well as Army officials from Headquarters, Department of the Army; U.S. Army Reserve Command and the Office of the Chief of the Army Reserve; U.S. Army National Guard Directorate; U.S. Army Forces Command; U.S. Army Training and Doctrine Command (TRADOC) (the Army Capabilities Integration Center at Fort Eustis, Virginia, and the TRADOC Analysis Center at Fort Leavenworth, Kansas); and the Center for Army Analysis to obtain their perspectives on the Army's processes and planned force structure.

To evaluate the extent to which the Army comprehensively assessed mission risk associated with its planned force structure, we compared the Army's risk management guidance to GAO's risk management framework to determine if the Army's guidance aligned with leading practices.¹³ After our evaluation of the Army's risk management guidance, we focused our review on the Army's risk assessments because the remaining steps in

¹¹ Our review only reviewed documentation associated with decisions made after the Army published its last Army Structure Memorandum in September 2013.

¹² Active component soldiers not assigned to units are counted as part of the Army's end strength, separately from its operating force and generating force. Soldiers in these accounts include soldiers in training, cadets attending military academies, injured soldiers, or soldiers en route to a new permanent duty station.

¹³ GAO, *Risk Management: Further Refinements Needed to Assess Risks and Prioritize Protective Measures at Ports and Other Critical Infrastructure*, [GAO-06-91](#) (Washington, D.C.: Dec. 15, 2005). Within this report we developed our risk management framework by reviewing risk literature, the Government Performance and Results Act of 1993, Government Auditing Standards, Standards for Internal Control in the Federal Government, guidance from the Office of Management and Budget, the work of the President's Commission on Risk Management, consulting papers, and the enterprise risk management approach of the Committee of Sponsoring Organizations of the Treadway Commission. In addition, we consulted with subject matter experts and reviewed numerous frameworks from industry, government, and academic sources.

the Army's risk management framework are predicated on the Army completing a risk assessment.¹⁴ We compared documentation of the Army's risk assessments, including briefing slides and published reports, to its risk management guidance and force development regulations to determine the extent to which these assessments followed the Army's risk assessment standards and met force development objectives.¹⁵ We also interviewed officials from the Office of the Under Secretary of Defense for Policy; the Office of Cost Assessment and Program Evaluation; the Joint Staff; Headquarters, Department of the Army; the Center for Army Analysis, and the TRADOC Analysis Center to understand how the Army applies its risk guidance to force development and how it assessed risk in making its most recent force structure decisions.

We conducted this performance audit from May 2015 to April 2016 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

National Defense Strategy and Defense Planning Guidance

The National Defense Strategy is the foundation for DOD's direction to the military services on planning their respective force structures. This strategy calls for the U.S. armed forces to be able to simultaneously defend the homeland; conduct sustained, distributed counterterrorist operations; and deter aggression and assure allies in multiple regions through forward presence and engagement. If deterrence fails, U.S. forces should be able to defeat a regional adversary in a large-scale

¹⁴ This Army guidance specifies that operational and non-operational activities are subject to the Army's risk management framework and calls for the identification of events that can cause mission failure, the assessment of risk, the analysis and prioritization of mitigation options, and the documentation of decisions. Army Techniques Publication 5-19, *Risk Management*, (Washington, D.C.: Apr. 14, 2014).

¹⁵ The Army regulations covering its force development processes are Army Regulation 71-32, *Force Development and Documentation* (July 1, 2013) and Army Regulation 71-11 *Total Army Analysis (TAA)*, (Dec. 29, 1995).

multi-phased campaign, and deny the objectives of—or impose unacceptable costs on—a second aggressor in another region. According to the Army’s force development regulation, the Army seeks to develop a balanced and affordable force structure that can meet the requirements of the National Military Strategy and defense planning guidance tasks.¹⁶

The Defense Planning Guidance operationalizes the National Defense Strategy and provides guidance to the services on their use of approved scenarios, among other things, which serve as their starting point for making force structure decisions and assessing risk. These classified scenarios are used to illustrate the missions articulated in the National Defense Strategy, including the need to defeat one regional adversary while deterring a second adversary in another region, homeland defense, and forward presence. Drawing from the scenarios approved in the Defense Planning Guidance for 2017 through 2021, the Army derived a set of planning scenarios, arrayed across a timeline, that reflect these missions.

Army End Strength

Congress authorizes the number of personnel the Army is able to have in its active, Army National Guard, and Army Reserve components respectively. The Secretary of the Army—in consultation with the Director of the Army National Guard and the Chief of the Army Reserve—approves how the Army will allocate that end strength within each of the Army’s components.¹⁷ Between fiscal year 2011 and fiscal year 2018, the Army’s planned end strength is projected to decline by 132,000 positions (12 percent), from about 1.11 million soldiers in fiscal year 2011 to 980,000 soldiers in fiscal year 2018, as shown in figure 1.¹⁸ By fiscal year

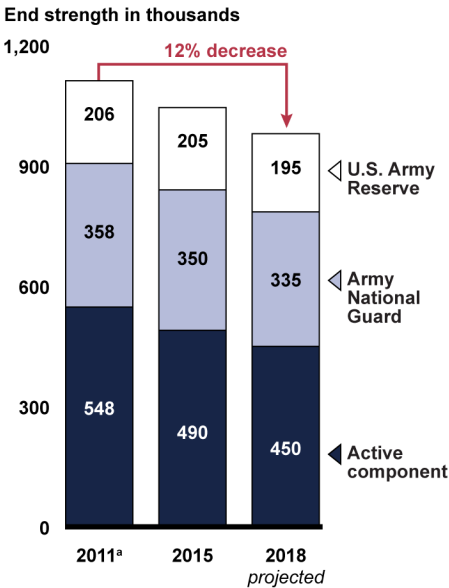
¹⁶ Army Regulation 71-32 at paragraph 3-5.

¹⁷ Congress authorizes the end strength each service is able to have in each of its components on the last day of the fiscal year in the National Defense Authorization Act. The services are authorized by statute to increase their active duty end strength by up to 2 percent of the end strength authorized by Congress upon a determination by the Service Secretary that it would enhance manning and readiness in essential units or in critical specialties or ratings. See 10 U.S.C § 115(g).

¹⁸ In addition to the approximately 1.11 million end strength planned for fiscal year 2011, the Army temporarily increased its end strength that year by about 22,000 soldiers by using statutory authority provided to the Secretary of Defense by the Congress in the National Defense Authorization Act for Fiscal Year 2010. This increase was authorized only for fiscal years 2011 and 2012. See Pub. L. No. 111-84, § 403 (2009).

2018, the individual components expect to be at the following projected end strengths: active (450,000), Army National Guard (335,000), and Army Reserve (195,000). As a result, the reserve component—which includes both the Army National Guard and the U.S. Army Reserve—will make up 54 percent of the Army’s planned end strength starting in fiscal year 2018; a proportion that is comparable to the size and allocation of Army forces across its components prior to the September 11, 2001, terrorist attacks.

Figure 1: Projected Reductions to the Army’s Planned End Strength



Source: GAO analysis of Army data. | GAO-16-327

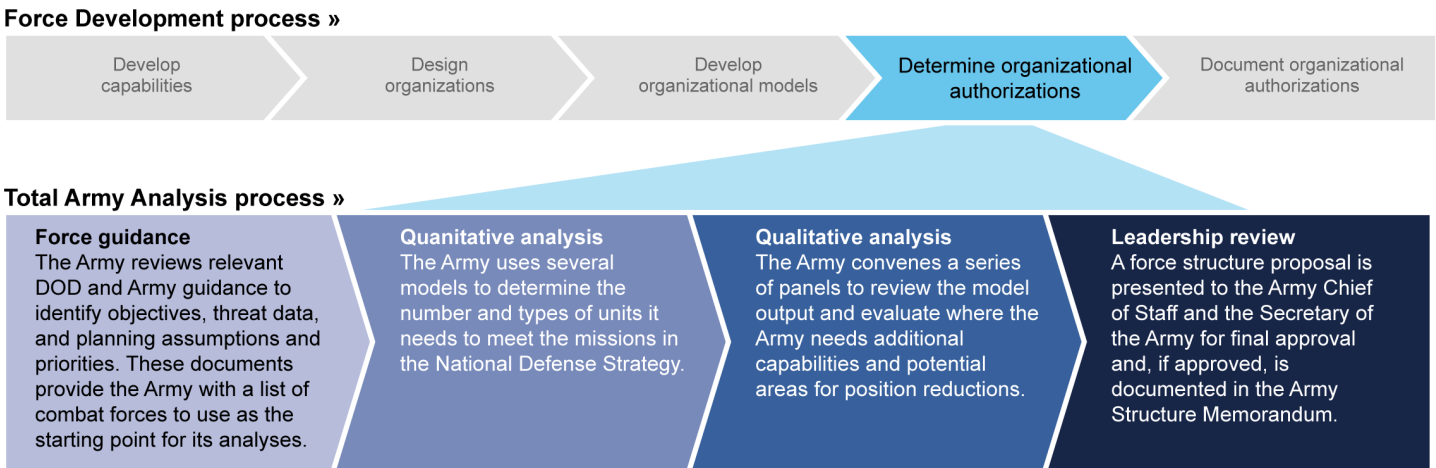
^aEnd strength numbers are those used by the Army when planning how to allocate positions across its force structure and may not reflect what is ultimately authorized in law. In addition to the approximately 1.11 million end strength planned for fiscal year 2011, the Army temporarily increased its end strength that year by about 22,000 soldiers by using statutory authority provided to the Secretary of Defense by the Congress in the National Defense Authorization Act for Fiscal Year 2010. This increase was authorized only for fiscal years 2011 and 2012. See Pub. L. No. 111-84, § 403 (2009).

Army Force Development and Total Army Analysis Processes

The Army implements its force development processes to make decisions about how to allocate end strength that has been authorized for each of its components, among other things. Taking into account resource constraints, the five-phase process entails determining organizational and materiel requirements and translating those requirements into a planned force structure of units and associated personnel, as illustrated in figure 2. During the fourth phase—the determination of organizational authorizations—the Army undertakes its annual Total Army Analysis

(TAA) process, during which it determines how it will allocate its end strength among its units and manage risk.

Figure 2: Force Development Phases and the Total Army Analysis Process



Source: GAO analysis of Army Regulation 71-32 and 71-11. | GAO-16-327

Note: The Army Structure Memorandum documents the force structure approved by the Secretary of the Army and is the output of the Army’s Total Army Analysis process.

The TAA process is envisioned to help the Army allocate its end strength among its enabler units—those units that deploy to support combat forces—after initial decisions about the size of combat forces, other types of Army formations, and key enablers are made. The Army’s TAA regulation states that the Army will use force guidance, such as the defense planning guidance, to identify the combat unit structure that will be used as an input to TAA’s analysis of the Army’s enabler unit requirements.¹⁹ The Army also uses the results from its most recently concluded TAA as the starting point for the next TAA. For example, Army officials stated that the planned force structure documented in its October 2015 Army Structure Memorandum was an input for the Army’s ongoing TAA, examining force structure for fiscal years 2019 through 2023. The Army Structure Memorandum documents the force structure approved by the Secretary of the Army for resourcing and is an output of the Army’s TAA process. Army officials said that the Army concluded the quantitative

¹⁹ Army Regulation 71-11.

analysis phase for this TAA in December 2015 and they expect that the Army will complete the qualitative analysis phase by June 2016.

Army officials said that they have modified the TAA process substantially since the Army last issued its regulation and that an updated regulation that will cover TAA is pending final approval. Last updated in 1995, the Army's TAA regulation describes the objectives and procedures of the TAA process, which includes documenting the Army's total planned force structure and any unresourced unit requirements.²⁰ Army officials said that the Army no longer documents unresourced unit requirements because senior leadership at the time the Army stopped tracking these requirements determined that it was not useful for force planning purposes. Additionally, the Army has expanded the inputs to its TAA process beyond those specified in its regulation to include other segments of its force structure and some enabler units that were not eligible for reduction or reallocation. For example, the Army has identified a minimum number of positions for its generating force—which includes units that enable the Army to train and safeguard the health of its soldiers—and during recent TAAs did not evaluate some types of enabler units for reduction or reallocation that were considered to be in high demand (such as its Patriot Battalions) and units that are considered to be critical to early phases of a major contingency (such as those that provide port opening capabilities).

The Army Prioritized Retaining Combat Units and Plans to Reduce a Greater Proportion of Enabler Units to Make End Strength Reductions

The Army prioritized retaining combat units, as well as other segments of its force structure, when planning to reduce its end strength to 980,000 soldiers and as a result will take proportionately more position reductions from its enabler units.

²⁰ Army Regulation 71-11.

Army Prioritized Retaining Combat Units

Army Force Structure Units by Type

Operating Forces: Those force whose primary mission is to participate in combat. Operating force units comprise combat forces and enabler forces.

- **Combat Forces:** The Army's combat units are responsible for fighting enemy forces in a contested environment and include the Army's Brigade Combat Teams (Armored, Infantry, and Stryker) and combat aviation brigades.
- **Enabler Forces:** Units that provide support to the Army's combat units when they are deployed. They often provide critical support in early deployment (such as port opening), as well as for long-term sustainment (such as those that transport supplies or establish bases from which combat units can operate). Combat units are dependent on enabler units for long-term sustainment in theater and the Army generally deploys both types of units to meet operational demands.

Generating Force: Army organizations whose primary mission is to generate and sustain the operating force, including the Army's Training and Doctrine Command—which oversees the Army's recruiting, training, and capability development efforts—and Army Medical Command—which provides health and medical care for Army personnel.

Trainees, Transients, Holdees, and Students: Active component soldiers not assigned to units are counted as part of the Army's end strength, separately from its operating force and generating force. Soldiers in these accounts include soldiers in training, cadets attending military academies, injured soldiers, or soldiers en route to a new permanent duty station.

Source: GAO analysis of Army documentation | GAO-16-327

The Army prioritized retaining combat units and incorporated other considerations when planning to reduce its end strength to 980,000 soldiers. Army officials said that the Army used its force planning process to evaluate how it can best implement planned end strength reductions. This process—which is intended to link strategy to force structure requirements given available resources—included robust modeling and incorporated senior leaders' professional military judgement.²¹ The Army incorporated its priorities at the beginning of this process, which influenced the planned force structure that the Secretary of the Army ultimately approved. Foremost, the Army sought to retain as many combat units as possible so that it could better meet the missions specified in DOD's defense planning guidance and the Army's classified scenarios as well as to account for near-term uncertainty. Additionally, the Army determined it needed to maintain a minimum number of positions in its generating force and its transients, trainees, holdees, and students accounts, based on separate analyses. Lastly, the Army sought to minimize the disruption to Army National Guard capabilities and reserve component unit readiness that resulted from reductions.

Retaining combat units. According to Army officials responsible for TAA, Army leaders determined that it was important that the Army retain as many combat units as possible when assessing how to implement end strength reductions. In 2013, the Secretary of Defense announced the conclusion of the department-wide Strategic Choices and Management Review. As part of this review, DOD examined ways to obtain cost savings by altering the Army's future force structure.²² According to Army officials, the Secretary of Defense's review had, at one point, considered whether the Army could reduce its end strength to 855,000, which would correspond with a force structure of 36 BCTs, including 18 in the regular Army and 18 in the reserve component. Army leaders, reacting to what

²¹The Army's force planning process is envisioned to help the Army allocate its end strength among its combat and enabler units and its active component and reserve components given available resources. This process includes quantitative analysis and incorporates senior officer perspectives and judgements through the use of councils and resourcing committees.

²²The Secretary of Defense's 2013 Strategic Choices and Management Review was to examine the potential effect of additional, anticipated budget reductions on DOD and to develop options for performing the missions in the Defense Strategic Guidance. Specifically, the review was to inform how the department would allocate resources when executing its fiscal year 2014 budget and preparing its fiscal year 2015 through fiscal year 2019 budget plans.

they considered to be unacceptable reductions, commissioned analyses to determine the end strength and number of BCTs the Army needed to execute the missions specified in defense planning guidance. The analysis determined that the Army should retain a minimum of 52 BCTs, including 30 in the active component, in order to best meet the missions specified in defense planning guidance. Ultimately, Army senior leaders decided to retain 56 BCTs based in part on these analyses as well as their assessment of global events and the potential for increased demand for BCTs.

In retaining 56 BCTs in its force structure, the Army took additional steps to redesign its force, reflecting its priority to retain combat capacity. Specifically, the Army plans to eliminate 17 BCTs from its force structure relative to its fiscal year 2011 force (a 23 percent reduction in the number of BCTs). However, because the Army decided to redesign its BCTs by increasing its composition from a two maneuver battalion to three battalion formation, the Army estimates that it will be able to retain 170 maneuver battalions in its force structure—a net reduction of 3 battalions compared to fiscal year 2011 (less than 2 percent), as shown in table 1.

Table 1: Net Reduction in Combat Battalions by Army Component and Type of Brigade Combat Team (BCT) (Fiscal Year 2011 to Fiscal Year 2017)

Component	Unit	Fiscal Year 2011	Fiscal Year 2017	Fiscal Year 2017 Change	Fiscal Year 2017 Change (Percentage)
Active Component	Armored BCT: Combined Arms Battalions	41	27	-14	-34%
	Infantry BCT: Infantry Battalions	40	41 ^a	1	3%
	Stryker BCT: Stryker Battalions	18	21	3	17%
	Active Component Total	99	89	-10	-10%
Reserve Component	Armored BCT: Combined Arms Battalions	17	15	-2	-12%
	Infantry BCT: Infantry Battalions ^b	54	60	6	11%
	Stryker BCT: Stryker Battalions	3	6	3	100%
	Reserve Component Total	74	81	7	10%
Total Number of Battalions		173	170	-3	-2%

Source: Department of the Army. | GAO-16-327

^aArmy officials said that this includes two Infantry Battalion Task Forces, which are converted Infantry BCTs.

^bAll of the Army’s reserve component infantry battalions reside in the Army National Guard except for one which resides in the U.S. Army Reserve.

Note: The percentages shown are approximate due to rounding.

*Maintain minimum number of positions in generating force units and the trainees, transients, holdees, and students accounts.*²³ According to Army officials responsible for TAA, the Army needs to maintain a minimum number of positions in the Army's generating force (in order to provide medical support and training to Army personnel) and its trainees, transients, holdees, and students accounts (in order to account for personnel that are not assigned to units). Specifically, the Army tasked the two largest organizations in its generating force (U.S. Army Medical Command and TRADOC) with evaluating their position requirements and concluded that the Army needs a minimum of 87,400 active component soldiers in the generating force for an end strength of 980,000 soldiers. Additionally, Army officials said that based on a review of historical levels, the Army assumed that 58,500 regular Army positions (13 percent of a 450,000 active component force) would be filled by trainees, transients, holdees, and students.²⁴

Minimize the disruption to Army National Guard capabilities and reserve component unit readiness resulting from reductions. According to Army officials, the Army sought to minimize disruption to Army National Guard capabilities needed for state missions and reserve component unit readiness when implementing end strength reductions by relying on the components to develop recommendations for making those reductions. Army officials also told us that the reserve components have better visibility into their ability to recruit personnel into specific positions, or the potential impact that reductions would have on the Army National Guard's domestic missions. The Army plans to eliminate approximately 34,000 positions from its reserve component—of which nearly 27,000 will be from its non-combat formations. Army National Guard and Army Reserve officials agreed with the Army's assessment and said that they have developed their own processes for assessing where they can best reduce or reallocate positions within their respective components and still meet Army mission requirements.

²³ Active component soldiers not assigned to units are counted as part of the Army's end strength, separately from its operating force and generating force. Soldiers in these accounts include soldiers in training, cadets attending military academies, injured soldiers, or soldiers en route to a new permanent duty station.

²⁴ The Army National Guard does not have Transients, Trainees, Holdees, and Students personnel accounts.

The Army Plans to Reduce a Greater Proportion of Enabler Units

Given the focus on retaining combat units and the constraints senior leaders placed on changing the Army's generating force; its trainees, transients, holdees, and students accounts; and its reserve components, the Army will take proportionately more positions from its enabler units than from its combat units as it reduces end strength to 980,000 soldiers. Specifically, in fiscal year 2011 enabler unit positions constituted 42 percent of the Army's planned end strength (470,000 positions), but the Army intends for 44 percent of its reductions (58,000 positions) to come from its enablers. In contrast, the Army's combat units constitute 29 percent of the Army's end strength (319,000 positions), but will account for 22 percent of the planned reductions (29,000 positions). When evaluating enabler unit requirements, the Army focused its attention on those capabilities that were less utilized across a 13-year timeline covered by the Army's planning scenarios. The Army did not consider reductions for capabilities it determined were critical, such as its Patriot and field artillery units, and reduced the size of or eliminated enabler units that were judged less critical, such as military police, transportation, chemical, and explosive ordnance disposal units.

Determining the appropriate amount of enabler capacity has been a persistent problem for the Army. We issued several reports during the 2000s reviewing Army plans and efforts to redesign its combat force, an effort known as "modularity."²⁵ In those reports, we found that the Army persistently experienced shortfalls for both key enabler equipment and personnel as it restructured its combat units into brigade combat teams. Between 2005 and 2008 we made 20 recommendations addressing the Army's challenges in creating a results-oriented plan as it transformed its force, developing realistic cost estimates, and completing a comprehensive assessment of the force as it was being implemented.²⁶ For example, in 2006, we made 2 recommendations that the Army develop a plan to identify authorized and projected personnel and equipment levels and that it assess the risks associated with any

²⁵ The Army decided to organize the modular force under a generally smaller two-battalion brigade combat team formation, which was expected to be equally or more effective by incorporating key enablers into the combat units.

²⁶ The Army generally agreed with 18 of these recommendations but implemented only 3 of them.

shortfalls.²⁷ The Army generally agreed with both recommendations but ultimately did not implement them. In our 2014 report, we found that the Army's report to Congress assessing its implementation of modularity did not fully identify the risks of enabler shortfalls or report its mitigation strategies for those risks.²⁸

Army officials told us that, based on senior leaders' professional military judgment, concentrating reductions in enabler units is more acceptable than further reducing the Army's combat units because combat unit shortfalls are more challenging to resolve than enabler unit shortfalls. Prior Army analysis showed that it would take a minimum of 32 months to build an Armored BCT and Army officials said that the Army cannot contract for combat capabilities in the event of a shortfall in BCTs. In contrast, officials said that some types of enabler units could be built in as few as 9 months. Additionally, a senior Army leader stated that the Army has successfully contracted for enabler capabilities during recent conflicts.

The Army Did Not Comprehensively Assess Mission Risk Associated with Its Planned Force Structure

The Army did not comprehensively assess mission risk (risk to the missions in DOD's defense planning guidance) associated with its planned force structure because it did not assess mission risk for its enabler units. As a result, the Army was not well positioned to develop and evaluate mitigation strategies for unit shortfalls.

Army Assessed Mission Risk for Its Combat Forces

In assessing its requirements for aviation brigades and BCTs, the Army determined where combat units in its planned force structure would be unable to meet mission requirements given current Army practices in deploying forces to meet mission demands. Notably, the analysis

²⁷ *Force Structure: Army Needs to Provide DOD and Congress More Visibility Regarding Modular Force Capabilities and Implementation Plans*, [GAO-06-745](#) (Washington, D.C.: Sept. 6, 2006).

²⁸ *Army Modular Force Structure: Annual Report Generally Met Requirements, but Challenges in Estimating Costs and Assessing Capability Remain*, [GAO-14-294](#) (Washington, D.C.: Apr. 16, 2014).

assumed that sufficient enabler capability would be available. Using the Army's scenarios derived from defense planning guidance, the Army estimated how well different numbers of each type of unit would meet projected demands over time, which allowed it to compare how different aviation and BCT force structures would perform. As we reported in 2015, the Army analyzed the risk of its aviation brigades to meeting requirements based on the timing, scope and scale of missed demands, and made key decisions to reshape its aviation force structure based in part on this mission risk analysis.²⁹

Risk Within the Context of Force Development

Mission risk: mission risk is the ability of the Army to meet the demands of the National Defense Strategy as operationalized in DOD's defense planning guidance. Generally, mission risk can be measured by sufficiency (the ability of supply to meet demand) and effectiveness (the availability of the best unit to accomplish a mission).

Risk to the force: risk to the health of the force caused by issues such as increased frequency of deployment with less time at home, or early and extended deployments. It is related but not equivalent to mission risk because it can impact morale and unit effectiveness.

Source: GAO analysis of Army documentation | GAO-16-327

The Army used the same type of analysis to compare different quantities of BCTs. The Army analyzed how many, and what types, of BCTs would be needed to meet the mission demands of certain scenarios within the defense planning guidance. The Army's analysis focused on four different BCT levels, including a high of 60 BCTs at 1.045 million soldiers and the low Army officials said was considered by the Strategic Choices and Management Review of 36 BCTs at 855,000 soldiers. As it did when analyzing aviation requirements the Army assessed the timing, scope and scale of missed demands, given current DOD policies and practices governing the length and frequency of military deployments. The Army also assessed how it could mitigate risk to a major combat operation through strategies such as by changing the deployment schedule, or by temporarily reassigning units away from other non-contingency missions in near-east Asia, the Middle East, or elsewhere. According to Army officials, the Army's analysis enabled senior leaders to assess risks and tradeoffs for this portion of the force in meeting these demands.³⁰ The Army did not complete a risk to force assessment for its combat units because officials prioritized retention of these combat units and as a result the Army's analysis was intended to determine the number and types of these units needed to meet mission requirements.

²⁹ The Army determined that a force with 22 aviation brigades would be sufficient to meet most mission demands. [GAO-15-430R](#).

³⁰ The Army's analysis concluded that a force structure with a minimum of 52 BCTs would be sufficient to meet most mission demands. TRADOC Analysis Center, *Army End Strength Analysis – Analysis Supporting Army End Strength Reduction Decisions*, TRAC-F-TR-14-012 (Fort Leavenworth, Kansas: May 14, 2014).

Army Assessed Risk to the Force for Enabler Units, but Did Not Assess Mission Risk

In contrast to the mission risk assessment the Army conducted for its combat units (risk to the Army's ability to meet the missions in DOD's defense planning guidance), the Army assessed risk to the force for its enabler units in its most recent TAA (risk to the health of the Army's enabler units). Assessing risk to the force entails determining how frequently and for how long individual types of enabler units would need to deploy to meet the maximum amount of demands possible, given the previously identified combat force structure, and does not entail identifying missed mission demands or documenting unresourced unit requirements. The Army then determined the length of time at home for each type of enabler assessed, and compared the result with that for the Army as a whole, in order to determine the level of stress ("risk") on that type of unit. The Army's analysis necessitates making key assumptions about how enablers would be used, some of which contrasted from current DOD deployment practices. For example, the Army assumed active component enabler units could be deployed indefinitely, which may overstate their availability unless the Secretary of Defense authorizes indefinite operational deployment. Similarly, the Army assumed that it could deploy its reserve component enabler units more frequently than DOD's current policy allows.³¹

Army officials told us that assessing risk to the force for its enablers is useful because the Army can identify the units it would use the most and those that it would use least. Based on its analyses of the frequency and length of deployments for each type of enabler unit assessed, the Army developed and prioritized options to mitigate risk to the enabler force. These options included adding structure to more utilized units and taking reductions from or divesting less-utilized enabler units. For example, the Army's analyses showed that one type of engineer unit spent far less time at home than the Army's other units during a contingency, and so the Army added an additional engineer unit to its structure to mitigate this stress. In contrast, the Army determined that it had excess support maintenance companies in its force structure and decided to eliminate 6 of these units.

³¹ See, for example, DOD Instruction 1235.12, *Accessing the Reserve Components (RC)* (Feb. 4, 2010, incorporating Change 1, Apr. 4, 2012) which limits involuntary mobilization of reserve component forces for a maximum of 12 months at any one time and with no less than 4 years before the unit can be mobilized again.

Additionally, the Army analyzed its enabler units to identify which units would be needed during the first 75 days of a conflict. Army officials used war plans to identify the minimum number of each type of enabler unit that would be needed to execute the war plan and then compared that requirement to the number of those units that would be available to meet those requirements. Army officials told us that assessing early deployment requirements is useful because the Army can assess whether it needs to move units from its reserve component to its active component in order to ensure that early deployment requirements can be met.

Assessing risk to the force and early deployment requirements does not identify potential mission shortfalls in the enabler inventory, however, and these shortfalls could lead to missed mission demands. When the Army has conducted mission risk assessments for its enabler units outside of TAA it has been able to identify and mitigate risk. In May 2014, the TRADOC Analysis Center completed mission risk assessments for certain types of artillery units, air and missile defense, and truck units, among other units. These analyses showed that some types of units were unable to meet projected mission demands and provided information needed for the Army to develop mitigation strategies. For example, the Army's assessment of artillery units identified unmitigated mission risk and determined that these units could meet only about 88 percent of demands during a major contingency. To address this risk, Army officials said that they recommended a change to the Army's deployment practices for these units to allow one type of unit to be substituted for another. This change would enable these units to meet approximately 94 percent of mission demands during a major contingency. Similarly, in another example, the Army's assessment of its truck units found that planned reductions could limit the Army's ability to transport troops around the battlefield, among other risks. The Army intends to add 4 medium truck companies to its force structure by the end of fiscal year 2019 in part to address this risk.

In its January 2016 report, the National Commission on the Future of the Army identified enabler capabilities that in its view needed further risk assessment and risk mitigation. As previously discussed, Army leaders decided to reduce enabler units they judged less critical, such as military police, transportation, chemical, and explosive ordnance disposal units, in part to preserve the Army's combat force structure. However, the National Commission on the Future of the Army identified some of these same units as having shortfalls—including units that provide transportation, military police, and chemical capabilities. The Commission recommended

that the Army complete a risk assessment and assess plans and associated costs of reducing or eliminating these shortfalls.³²

TAA Does Not Routinely Assess Mission Risk for Both Combat and Enabler Force Structure

Army guidance indicates that the Army's TAA process should assess mission risk for its combat and enabler force structure, but the Army did not complete a mission risk assessment during its most recent TAA. In addition, its TAA process is not being implemented in a manner that would routinely prepare such an assessment. According to the Army's force development regulation, the Army's TAA process is intended to determine the requirements for both the Army's combat and enabler force structure to meet the missions specified in defense planning guidance, document unresourced requirements, and analyze risk given resource constraints.³³ When assessing risk, the Army's risk management guidance states that the Army should identify conditions that create the potential for harmful events and analyze how such conditions could cause mission failure. Within this context, Army officials told us that the TAA process should assess mission risk by assessing how the Army's combat and enabler force structure could lead to a failure to meet the missions specified in defense planning guidance. According to the Army's risk management guidance, once the Army identifies mission risk, it then should analyze and prioritize strategies to mitigate identified risk.

In the near term, although the Army's guidance and risk management framework indicate the Army should complete a mission risk assessment for its combat and enabler force structure, the Army did not do so during its most recent TAA for its enabler units, instead assessing the risk to the force and early deployment requirements for these units. Army officials stated that they did not complete this assessment because the Army assessed how ongoing demands affected the health of the Army's force and not the mission risk associated with shortfalls. However, our review

³² In light of the significant changes to the Army's force structure, Congress established the National Commission on the Future of the Army in the Carl Levin and Howard P. "Buck" McKeon National Defense Authorization Act for Fiscal Year 2015. The commission was directed to evaluate the size and force mix of the Regular Army, Army National Guard, and Army Reserve and make recommendations where appropriate. The Commission was also directed to study the Army's planned transfer of Apache helicopters from the Army National Guard to the Regular Army as part of the Army's aviation restructuring initiative. National Commission on the Future of the Army, *Report to the President and the Congress of the United States* (Jan. 28, 2016).

³³ See Army Regulation 71-32 and Army Regulation 71-11.

found that the Army's guidance does not require that the Army complete an assessment of the risk to force.

Army officials are currently revising the Army regulation that documents its force development processes, but the draft does not currently include a requirement that the TAA process assess mission risk for the Army's combat and enabler force structure. Without an assessment of the mission risk associated with the planned enabler force structure documented in the Army's October 2015 Army Structure Memorandum, the Army has an incomplete understanding of the risks that may arise from the potential shortfalls in its enabler inventory. Accordingly, the Army is not well positioned to develop strategies to mitigate these risks. Army officials told us the next opportunity to complete this mission risk assessment and develop mitigation strategies would be as part of its ongoing TAA for fiscal years 2019 through 2023.

Furthermore, the Army is required to complete TAA every year and as currently implemented its TAA process does not include the modeling and analyses needed to routinely prepare a mission risk assessment for its combat and enabler force structure. Army officials told us that they recognize a need to expand TAA to include mission risk assessments for a set of the Army's enabler units, consider potential strategies to mitigate this risk, and implement such strategies; but have not revised TAA to include these elements. Without expanding the TAA process to routinely require a mission risk assessment for the Army's combat and enabler force structure as part of future iterations of TAA, the Army will continue to not be well positioned to identify mission risk and develop mitigation strategies when making future force structure decisions.

Conclusions

Facing end strength reductions, the Army made a decision to retain combat capabilities to provide maximum warfighting capability and flexibility. However, the Army's planned force structure is based on an incomplete assessment of mission risk across its combat and enabler force structure because it did not assess this type of risk for its enabler units. As a result the Army did not comprehensively assess whether its force structure will be able to meet the missions specified in defense planning guidance and, in the absence of that risk assessment, was not well positioned to assess mitigation options when making recent force structure decisions. The Army has an opportunity to more fully assess its recommended force structure's ability to meet mission demands, identify capability shortfalls, and develop mitigation strategies to address identified shortfalls before it implements its planned force structure.

Unless the Army completes this type of assessment, it will lack reasonable assurance that it has identified and mitigated risk that will prevent it from executing the missions specified in defense planning guidance. Additionally, by completing a mission risk assessment for its planned force before completing its ongoing TAA for fiscal years 2019 through 2023, the Army will be better positioned to identify improvements to its TAA process so that it can complete such assessments on a recurring basis moving forward. Unless the Army changes its approach to routinely complete this type of risk assessment as part of its TAA process, it may not be able to identify and mitigate risk associated with changes to its force structure in the future.

Recommendations for Executive Action

To identify and mitigate risk associated with the Army's planned force structure and improve future decision making, we recommend that the Secretary of Defense direct the Secretary of the Army to take the following two actions:

1. Conduct a mission risk assessment of the Army's planned enabler force structure and assess mitigation strategies for identified mission risk before Total Army Analysis for Fiscal Years 2019 through 2023 is concluded and implement those mitigation strategies as needed.
2. Expand the Army's Total Army Analysis process to routinely require a mission risk assessment for the Army's combat and enabler force structure and an assessment of mitigation strategies for identified risk prior to finalizing future force structure decisions.

Agency Comments and Our Evaluation

In written comments on a draft of this report, DOD concurred with both of our recommendations and identified the steps it plans to take to address them. DOD's comments are printed in their entirety in appendix I. DOD also provided technical comments, which we incorporated into the report as appropriate.

In response to our first recommendation that the Army conduct a mission risk assessment and assess mitigation strategies for its planned enabler force structure before Total Army Analysis for Fiscal Years 2019 through 2023 is concluded, the Army stated that it recognizes the need to conduct these types of assessments and that it has modified its Total Army Analysis process to include them. As we stated in our report, at the time of our review the Army had not yet incorporated these assessments into its TAA process. Should the Army complete these assessments prior to finalizing its ongoing TAA, it would be better positioned to identify and

mitigate the risk associated with its planned enabler force structure and it will have taken the steps needed to satisfy our recommendation.

With respect to our second recommendation that the Army expand its TAA process to routinely require a mission risk assessment and an assessment of mitigation strategies for its combat and enabler force structure, the Army stated that it recognizes the need to routinely conduct these types of assessments. The Army stated that it intends to formalize inclusion of these types of assessments in its process by publishing a Department of the Army pamphlet that is currently under development. Should the Army modify its guidance to require these assessments, and implement its TAA process in accordance with its revised guidance, the Army would be better positioned to identify mission risk and develop mitigation strategies when making force structure decisions.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Defense, and the Secretary of the Army. In addition, the report is available at no charge on the GAO website at <http://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-3489 or pendletonj@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix II.



John H. Pendleton
Director, Defense Capabilities and Management

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Appendix I: Comments from the Department of Defense

GAO received DOD's letter on March 28, 2016



DEPARTMENT OF THE ARMY
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400 Army Pentagon
Washington, DC 20310-0400

Mr. John Pendleton
Director, Defense Capabilities Management
U.S. Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Mr. Pendleton:

This is the Department of Defense (DoD) response to the GAO Draft Report GAO-16-327, "ARMY PLANNING: Comprehensive Risk Assessment Needed for Planned Changes to the Army's Force Structure," dated February 26, 2016 (GAO Code 352032).

Attached is DoD's proposed response to the subject report. My point of contact is Mr. John Stoneburg who can be reached at: john.h.stoneburg2.civ@mail.mil or via telephone: (703) 693-3160.

Sincerely,

A handwritten signature in black ink, appearing to read "Randy A. George", is located below the "Sincerely," text.

Randy A. George
Brigadier General, U.S. Army
Director, Force Management

Enclosure

**GAO DRAFT REPORT DATED FEBRUARY 26, 2016
GAO-16-327 (GAO CODE 352032)**

**“ARMY PLANNING: COMPREHENSIVE RISK ASSESSMENT NEEDED FOR
PLANNED CHANGES TO THE ARMY’S FORCE STRUCTURE”**

**DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATION**

RECOMMENDATION 1: The GAO recommends that the Secretary of Defense direct the Secretary of the Army to conduct a mission risk assessment of the Army’s planned enabler force structure and assess mitigation strategies for identified mission risk before Total Army Analysis for Fiscal Years 2019 through 2023 is concluded and implement those mitigation strategies as needed.

DoD RESPONSE: Concur. The Army recognizes the need to conduct a mission risk assessment of not only its combat forces but also its planned enabler force structure as part of Total Army Analysis. The Army has previously identified this need and now incorporates a comprehensive mission risk assessment and associated assessments of mitigation strategies for identified risk into Total Army Analysis. This will be formalized with the publication of a Department of the Army pamphlet currently under development.

RECOMMENDATION 2: The GAO recommends that the Secretary of Defense direct the Secretary of the Army to expand the Army’s Total Army Analysis process to routinely require a mission risk assessment for the Army’s combat and enabler force structure and an assessment of mitigation strategies for identified risk prior to finalizing future force structure decisions.

DoD RESPONSE: Concur. The Army recognizes the need to routinely conduct mission risk assessment for its combat and enabler force structure as part of Total Army Analysis and will formalize this process with the publication of a Department of the Army pamphlet currently under development.

Appendix II: GAO Contact and Staff Acknowledgments

GAO Contact

John H. Pendleton, (202) 512-3489 or Pendletonj@gao.gov.

Staff Acknowledgments

In addition to the contact named above, Kevin O'Neill, Assistant Director; Tracy Barnes; Katherine Blair; Erin Butkowski; Martin De Alteriis; Amie Lesser; Ricardo A. Marquez; Erik Wilkins-McKee; and Alex Winograd made key contributions to this report.

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